IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 2ND APRIL 2007 / 12TH CHAITHRA 1929

WP(C).No. 11322 of 2007(W)

PETITIONER:

M/S.MATHA WOOD INDUSTRIES,
MULLASSERY, THRISSUR DISTRICT,
REPRESENTED BY ITS PARTNER
BENNY THOMSON.

BY ADV. SRI.BOBBY JOHN
SRI.P.N.DAMODARAN NAMBOODIRI

RESPONDENTS:
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1. **THE SALES TAX OFFICER,**
CHAVAKKAD.

2. **THE DEPUTY COMMISSIONER (APPEALS)**
COMMERCIAL TAXES, ERNAKULAM.

3. **THE INSPECTING ASSISTANT COMMISSIONER**
COMMERCIAL TAXES,. IRINGALAKUDA.

BY SR.GOVERNM PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 11322 OF 2007-W

JUDGMENT

The petitioner is aggrieved by Ext.P10 interim order passed by the 2nd respondent on the stay applications filed by it along with S.T.A.Nos.318, 319 & 320/2007. It submits, the order is passed mechanically, without application of mind to the facts of the case.

2. Heard the learned Government Pleader for the respondents also. The main contention raised by the petitioner is regarding the huge addition of turnover made. According to it, the addition has no nexus with the suppression detected. In think, this is a ground which falls within the realm of facts, which has to be considered by the appellate authority. So, I find that no ground has been made out, warranting interference with Ext.P10 under Article 226 of the Constitution of India. But, the learned counsel for the petitioner prays for some time to pay the amount. The petitioner may pay 25% of the balance tax on or before 16.4.2007 and the balance 25% on or before 30.4.2007. Before the said date the petitioner shall also furnish security for the remaining 50% of the amount, for which the appellate

authority has granted stay.

The Writ Petition is disposed of as above.

2nd April, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/